

AMENDMENTS TO LB 777

Introduced by Revenue.

1 1. Strike the original sections and insert the following
2 new sections:

3 Section 1. Section 77-1359, Revised Statutes Cumulative
4 Supplement, 2006, is amended to read:

5 77-1359 The Legislature finds and declares that
6 agricultural land and horticultural land shall be a separate and
7 distinct class of real property for purposes of assessment. The
8 assessed value of agricultural land and horticultural land shall
9 not be uniform and proportionate with all other real property, but
10 the assessed value shall be uniform and proportionate within the
11 class of agricultural land and horticultural land.

12 For purposes of sections 77-1359 to 77-1363:

13 (1) Agricultural land and horticultural land means a
14 parcel of land, excluding any farm home site or farm site, which
15 is primarily used for agricultural or horticultural purposes,
16 including wasteland lying in or adjacent to and in common ownership
17 or management with other agricultural land and horticultural land.
18 Agricultural land and horticultural land does not include any land
19 directly associated with any building or enclosed structure;

20 (2) Agricultural or horticultural purposes means used for
21 the commercial production of any plant or animal product in a
22 raw or unprocessed state that is derived from the science and
23 art of agriculture, aquaculture, or horticulture. Agricultural or

1 horticultural purposes includes the following uses of land:

2 (a) Land retained or protected for future agricultural or
3 horticultural purposes under a conservation easement as provided
4 in the Conservation and Preservation Easements Act except when the
5 parcel or a portion thereof is being used for purposes other than
6 agricultural or horticultural purposes; and

7 (b) Land enrolled in a federal or state program in which
8 payments are received for removing such land from agricultural or
9 horticultural production;

10 (3) Farm home site means not more than one acre of
11 land contiguous to a farm site which includes an inhabitable
12 residence and improvements used for residential purposes, and such
13 improvements include utility connections, water and sewer systems,
14 and improved access to a public road; and

15 (4) Farm site means the portion of land contiguous to
16 land actively devoted to agriculture which includes improvements
17 that are agricultural or horticultural in nature, including any
18 uninhabitable or unimproved farm home site.

19 Sec. 2. Original section 77-1359, Revised Statutes
20 Cumulative Supplement, 2006, is repealed.

21 Sec. 3. Since an emergency exists, this act takes effect
22 when passed and approved according to law.